

**EXHIBIT 2****Fee Statement**

<b>Exhibit A</b>	Compensation by Timekeeper for Compensation Period February 1, 2023 through February 28, 2023
<b>Exhibit B</b>	Summary of Compensation by Project Category During Compensation Period February 1, 2023 through February 28, 2023
<b>Exhibit C</b>	Detailed Time Description by Timekeeper and Category During Compensation Period February 1, 2023 through February 28, 2023
<b>Exhibit D</b>	Monthly Expense Summary During Compensation February 1, 2023 through February 28, 2023
<b>Exhibit E</b>	Detailed Monthly Expense Summary During Compensation Period February 1, 2023 through February 28, 2023

## **EXHIBIT A**

**Compensation by Timekeeper for Compensation Period**  
**February 1, 2023 through February 28, 2023**

<b>Professional</b>	<b>Title</b>	<b>Hourly Rate Billed in Application</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
John Policano	Executive Director	\$1,125.00	8.0	\$9,000.00
Kevin Pleines	Director	\$695.00	30.8	\$21,406.00
Chris Walker	Director	\$595.00	69.7	\$41,471.50
Jaclyn Hill	Admin	\$215.00	2.5	\$537.50
			<b>Total Fees</b>	<b>\$72,415.00</b>

## **EXHIBIT B**

**Summary of Compensation by Project Category**  
**During Compensation Period**  
**February 1, 2023 through February 28, 2023**

<b>Category</b>		<b>Hours</b>	<b>Fees</b>
A	Operations Analysis and Review	0.20	\$139.00
B	DIP Budget/Credit Agreement and Cash Flow Reporting	11.60	\$8,062.00
C	Creditor, Lender, or Equity Holder Inquiries	0.00	-
D	Calls/Meetings with US Trustee and/or Staff	0.00	-
E	Calls/Meetings with Company, Board, Counsel and/or Staff	2.60	\$1,807.00
F	Statements/Schedules and MORs	24.20	\$14,664.00
G	Preparation and Review of Bankruptcy Documents and Related Filings	7.90	\$5,447.50
H	Financial Review and Analysis	0.00	-
I	Asset Sale Process	9.00	\$5,355.00
J	Attendance at Court Hearings or Depositions	1.20	\$744.00
K	Employee Management	0.00	-
L	Case Administration	11.40	\$6,734.00
M	Calls/Meetings with Lenders and Lender Advisors/Counsel	0.00	-
N	Analysis and Related Work re: Plan and Exit	36.80	\$25,223.00
O	Contract Review and Analysis	2.60	\$1,807.00
P	Calls/Meetings or Response to Inquiries from UCC Advisors	3.50	\$2,432.50

## **EXHIBIT C**

**Detailed Time Description by Timekeeper and Category During Compensation Period  
February 1, 2023 through February 28, 2023**

Professional	Date	Description	Hours
<b>A. Operations Analysis and Review</b>			
Kevin Pleines	28-Feb	Reviewed tax preparation quotes	0.2
<b>Operations Analysis and Review Total</b>			<b>0.2</b>
<b>B. DIP Budget/Credit Agreement and Cash Flow Reporting</b>			
Kevin Pleines	3-Feb	Reviewed and provided invoice data to YCST	1.5
Kevin Pleines	7-Feb	Reviewed calendar and strategized with RPA team	1.1
Kevin Pleines	8-Feb	Reviewed liabilities related to estate consultant questions	1.3
Kevin Pleines	9-Feb	Reviewed liabilities related to estate consultant questions	1.1
Kevin Pleines	10-Feb	Reviewed liability related items with counsel and estate consultant	0.9
Kevin Pleines	10-Feb	Reviewed liability and claim items	2.0
Kevin Pleines	16-Feb	Reviewed and summarized professional fees relative to budget	1.8
Kevin Pleines	23-Feb	Reviewed US trustee invoices	0.9
Kevin Pleines	28-Feb	Summarized UST payments for reimbursement by professional fee escrow account	1.0
<b>DIP Budget/Credit Agreement and Cash Flow Reporting Total</b>			<b>11.6</b>
<b>E. Calls/Meetings with Company, Board, Counsel and/or Staff</b>			
Kevin Pleines	6-Feb	Participated on update call with Board	0.9
Kevin Pleines	13-Feb	Discussed and strategized on status of estate with estate consultant	0.5
Kevin Pleines	17-Feb	Participated on status call with counsel and estate trustee	0.5
Kevin Pleines	27-Feb	Participated in status update with RPA team	0.2
Kevin Pleines	28-Feb	Participated in status update with estate consultant	0.5
<b>Calls/Meetings with Company, Board, Counsel and/or Staff Total</b>			<b>2.6</b>
<b>F. Statements/Schedules and MOR's</b>			
Chris Walker	13-Feb	Performed initial updates for January Monthly Operating Reports	2.5
Chris Walker	14-Feb	Prepared initial updates to January Monthly Operating Report exhibits	2.0
Chris Walker	14-Feb	Prepared updates to January Monthly Operating Reports	1.6
John Policano	14-Feb	Reviewed claims information related to monthly operating report	0.5
Chris Walker	17-Feb	Prepared updates to Monthly Operating Reports based on revised financial statements	2.9
Chris Walker	19-Feb	Prepared updates to Monthly Operating Reports based on revised financial statements	2.4
Chris Walker	19-Feb	Performed review of draft January Monthly Operating Reports and developed review question list	1.6
Chris Walker	20-Feb	Prepared updates to Monthly Operating Reports	2.6
Chris Walker	20-Feb	Prepared updates to Monthly Operating Reports	1.6
Chris Walker	20-Feb	Prepared updates to Monthly Operating Reports	1.8
Chris Walker	20-Feb	Performed final review and sent Monthly Operating Reports for filing	2.1

Chris Walker	20-Feb	Prepared updates to Monthly Operating Reports based on comments received	2.6
<b>Statements/Schedules and MOR's Total</b>			<b>24.2</b>
<b>G. Preparation and Review of Bankruptcy Documents and Related Filings</b>			
Chris Walker	20-Feb	Reviewed docket and court filings	0.7
Kevin Pleines	13-Feb	Strategized with RPA team related to draft plan and DS	0.7
Kevin Pleines	14-Feb	Reviewed and commented on draft plan & DS	2.0
John Policano	14-Feb	Reviewed draft POR and Disclosure Statement	0.9
Chris Walker	16-Feb	Reviewed docket and court filings	0.8
Chris Walker	16-Feb	Performed review and prepared summary of UCC fee application	1.2
Chris Walker	22-Feb	Reviewed docket and court filings	1.0
Chris Walker	1-Feb	Reviewed docket and court filings	0.6
<b>Preparation and Review of Bankruptcy Documents and Related Filings Total</b>			<b>7.9</b>
<b>I. Asset Sale Process</b>			
Chris Walker	1-Feb	Prepared updates to claims analysis and incorporated 503(b)(9) and critical vendor post petition payments	2.8
Chris Walker	1-Feb	Performed revisions to claims analysis	1.8
Chris Walker	2-Feb	Performed revisions to claims analysis	2.5
Chris Walker	3-Feb	Performed revisions to claims analysis	1.9
<b>Asset Sale Process Total</b>			<b>9.0</b>
<b>J. Attendance at Court Hearings or Depositions</b>			
Chris Walker	23-Feb	Prepared for and participated on hearing	0.9
Kevin Pleines	23-Feb	Prepared for and participated on omnibus hearing	0.3
<b>Attendance at Court Hearings or Depositions Total</b>			<b>1.2</b>
<b>L. Case Administration</b>			
Chris Walker	7-Feb	Prepared initial updates to January fee application	1.6
Chris Walker	7-Feb	Prepared updates to January fee application	1.3
Jaclyn Hill	8-Feb	Prepared draft fee application	2.5
Chris Walker	9-Feb	Performed review and updated January fee application	2.4
John Policano	9-Feb	Prepared draft fee application	1.2
Chris Walker	10-Feb	Prepared updates to January fee application	1.9
John Policano	10-Feb	Prepared draft fee application	0.2
John Policano	11-Feb	Case administration	0.3
<b>Case Administration Total</b>			<b>11.4</b>
<b>N. Analysis and Related Work re: Plan and Exit</b>			
Kevin Pleines	1-Feb	Reviewed draft claims analysis	3.0
John Policano	1-Feb	Reviewed claims analysis	0.6
Kevin Pleines	2-Feb	Finalized draft claims analysis with RPA team	3.0
Kevin Pleines	2-Feb	Reviewed claims analysis with UCC	0.5
Kevin Pleines	2-Feb	Strategized with estate consultant related to tax claims	0.5
John Policano	2-Feb	Reviewed claims analysis	0.7



John Policano	5-Feb	Analyzed liquidation of estate	0.8
Chris Walker	6-Feb	Prepared initial draft liquidation analysis	2.9
Chris Walker	6-Feb	Reviewed and prepared updates to draft liquidation analysis	2.5
Kevin Pleines	6-Feb	Reviewed updated claims register	0.3
John Policano	6-Feb	Analyzed liquidation of estate	0.9
Chris Walker	7-Feb	Reviewed and prepared updates to draft liquidation analysis	2.0
John Policano	7-Feb	Reviewed contract assumption & rejection requirements	0.5
John Policano	7-Feb	Analyzed liquidation of estate	0.2
Chris Walker	8-Feb	Reviewed and prepared updates to draft liquidation analysis	1.9
John Policano	8-Feb	Analyzed liquidation of estate	0.3
Chris Walker	9-Feb	Reviewed and prepared updates to draft liquidation analysis	2.5
John Policano	9-Feb	Analyzed liquidation of estate	0.6
Chris Walker	9-Feb	Reviewed and prepared updates to draft liquidation analysis	2.4
Chris Walker	9-Feb	Drafted, reviewed and updated global notes to the draft liquidation analysis	2.3
Chris Walker	9-Feb	Reviewed and prepared updates to draft liquidation analysis	2.1
John Policano	13-Feb	Analyzed liquidation of estate	0.3
Chris Walker	13-Feb	Prepared updates to liquidation analysis	2.3
Chris Walker	21-Feb	Prepared updates to liquidation analysis	2.4
Chris Walker	24-Feb	Prepared updates to liquidation analysis	1.3

**Analysis and Related Work re: Plan and Exit Total 36.8**

**O. Contract Review and Analysis**

Kevin Pleines	7-Feb	Reviewed documents related to contract assumptions & rejections	2.6
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**Contract Review and Analysis Total 2.6**

**P. Calls/Meetings or Response to Inquiries from UCC Advisors**

Kevin Pleines	10-Feb	Complied and provided professional fee escrow account summary for UCC	1.9
Kevin Pleines	13-Feb	Reviewed and responded to UCC requests	0.8
Kevin Pleines	15-Feb	Provided retainer detail to UCC	0.8

**Calls/Meetings or Response to Inquiries from UCC Advisors Total 3.5**

## **EXHIBIT D**

**Monthly Expense Summary**  
**February 1, 2023 through February 28, 2023**

Category	Amount
Telecom	\$72.57
<b>Total Expenses</b>	

## **EXHIBIT E**

**Detailed Monthly Expense Summary**  
**February 1, 2023 through February 28, 2023**

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Amount</u>
<b>Telecom</b>			
February 28	Chris Walker	Telecom charges related to Winc	\$50.00
February 28	Kevin Pleines	Telecom charges related to Winc	\$22.57
		<b>Telecom Total</b>	<b>\$72.57</b>
		<b>Expenses Total</b>	<b>\$72.57</b>